



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

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CHENNAI, THURSDAY NOVEMBER 24, 2022
Karthigai 8, Subakiruthu, Thiruvalluvar Aandu-2053

Part III—Section 1(a)

**General Statutory Rules, Notifications, Orders, Regulations, etc.,
issued by Secretariat Departments.**

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENT TO THE TAMIL NADU GOODS AND SERVICES TAX
(SECOND AMENDMENT) RULES, 2017.

*[G.O. Ms. No. 174, Commercial Taxes and Registration (B1), 24th November 2022,
Karthigai 8, Subakiruthu, Thiruvalluvar Aandu-2053.]*

No. SRO A- 25(a)/2022.

In exercise of the powers conferred by section 164 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following rules further to amend the Tamil Nadu Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement.—(1) These rules may be called the Tamil Nadu Goods and Services Tax (Second Amendment) Rules, 2022.

(2) They shall come into force with effect from 1st day of December, 2022.

2. In the Tamil Nadu Goods and Services Tax Rules, 2017, —

(a) rule 122 shall be omitted;

(b) rules 124 and 125 shall be omitted;

(c) in rule 127,-

(i) in the marginal heading, for the word "Duties", the word "Functions", shall be substituted;

(ii) for the words "It shall be the duty of the Authority,-", the words "The authority shall discharge the following functions, namely:-" shall be substituted;

(d) rule 134 shall be omitted;

(e) rule 137 shall be omitted;

(f) after rule 137, in the Explanation, for clause (a), the following clause shall be substituted, namely:-

'(a) "Authority" means the Authority notified under sub-section (2) of section 171 of the Act;'

B. JOTHI NIRMALASAMY,
Secretary to Government.